

APRIL 16, 2024

PRESENT Angie Parkinson, Temporary Chair, Councillors Don Bell and Travis Simpson

ALSO PRESENT Melissa McCaw, Finance Director

CALL TO ORDER

Chair Parkinson called the meeting to order at 7:01 pm

NOMINATION OF OFFICERS

Chair

MOTION By Don Bell
seconded by Travis Simpson

to **appoint** Angie Parkinson as **Chair** of the Tax Policy Committee.

Motion carried 3/0.

Secretary

MOTION By Travis Simpson
seconded by Angie Parkinson

to **appoint** Don Bell as **Secretary** of the Tax Policy Committee.

Motion carried 3/0.

ADOPTION OF RULES GOVERNING MEETINGS

MOTION By Travis Simpson
seconded by Don Bell

to **adopt** Robert's Rules of Order as the rules that shall govern parliamentary procedure at all subcommittee meetings, with the exception that (1) the Chair shall not be required to restate the motion of any Council member unless requested by another Councillor, or when in the discretion of the Chair, such restatement is necessary to avoid any confusion as to the motion; and (2) where such rules are in conflict with

the provisions of the State Statutes, the Town Charter, or Town Ordinances.

Motion carried 3/0.

ESTABLISHMENT OF MEETING DATES

MOTION By Don Bell
 seconded by Travis Simpson

to **hold** meetings at the **call** of the Chair.

Motion carried 3/0.

STORAGE OF RECORDS

MOTION By Don Bell
 seconded by Travis Simpson

to **store** records in the Town Council office.

Motion carried 3/0.

APPROVAL OF MINUTES

September 18, 2023

MOTION By Don Bell
 seconded by Travis Simpson

to **approve** the minutes of the September 18, 2023 meeting.

Motion carried 3/0.

OPPORTUNITY FOR RESIDENTS TO SPEAK

None

NEW BUSINESS

Tax Lien Sales

Melissa McCaw, Finance Director and Chief Administrative Officer, provided background on the annual procedure for Tax Lien sales. At the April 2 Town Council Regular Meeting, the Finance Department provided a list of properties in Town with delinquent taxes; listing 115 properties totaling \$1.359 million in taxes due. The criteria for identifying properties are a delinquency in excess of \$10,000 or those that have fallen into delinquency for 3 or more Grand List years.

The collection process completed for each grand list year is as follows:

- The tax bill first installment legal notice is published (3 times; before due date, after due and before it becomes delinquent).
- An individual tax bill is printed and mailed to the property address (mid-June). If full payment is not received, an individual delinquent letter is mailed (August).
- The tax bill second installment legal notice is published (3 times; before due date, after due and before it becomes delinquent).
- If full payment is not received, an individual demand letter is mailed (February).
- If amounts remain unpaid, a notice of intention to file lien letter is mailed (April).
- If amounts remain unpaid, a lien is filed by the Tax Collector (in May).

Typically, as properties are notified, a number of tax payers will bring their accounts current so the amount owed should decrease significantly. Residents are provided the opportunity to settle any outstanding taxes due with the Town through August.

MOTION By Don Bell
 seconded by Travis Simpson

to **authorize** the administration to conduct a tax lien sale by way of a request for proposal (RFP) and to seek and receive sealed bids pursuant to an invitation to bid on a number of tax liens held by the town on specific real property, totaling \$1,359,664.85, as stated on lists produced by Finance Director Melissa McCaw and attached to a memorandum dated March 25, 2024 from Finance Director Melissa McCaw to Mayor Connor S. Martin subject to the following four conditions:

1. The Collector of Revenue shall notify the record owner of each property subject to a lien that is to be included in the tax lien sale, by certified mail, that the lien is being included in the request for proposal and invitation to bid, and that the owner should contact the Town immediately to pay the taxes or seek a payment plan if they wish to keep the Town's tax liens on their property from being sold;
2. In order to qualify for a payment plan, the property owner must meet the following three criteria:
 - They must remit 25% of the outstanding amount due
 - They cannot have defaulted on a prior payment arrangement
 - Their property must not have active property code violations;
3. The letters from the Collector of Revenue to each property owner shall notify the property owner that the purchaser of the tax lien on their property shall have the right to foreclose on that property; and
4. The Administration shall return to the Town Council with the results of the request for proposal and that the proposal for each tax lien must be approved by the Town Council before it is sold.

Motion carried 3/0

Adjournment

MOTION By Travis Simpson
 seconded by Don Bell

to **adjourn** (7:10 pm)

Motion carried 3/0.